Income Tax - Military Servicepersons

How does a Colorado resident serving in the military file a Colorado income tax return?

A serviceperson who is a Colorado full-year resident is taxed in the same manner as any other Colorado resident and will file a full-year resident Form 104 individual income tax return. Colorado resident servicepersons are those who are Colorado residents when they enter the service or those who are from another state and who become Colorado residents.

If a Colorado resident is stationed and spends at least 305 days during the year outside of the United States, he/she can file their Colorado income tax return as a nonresident.